

## Label

(See instructions on page 16.)

## Use the IRS label.

Otherwise, please print or type.

## Presidential

## Election Campaign

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20

OMB No. 1545-0074

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

▲ You must enter your SSN(s) above. ▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

Checking a box below will not change your tax or refund.

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) ☐ You ☐ Spouse

## Filing Status

Check only one box.

1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child (see page 17)

## Exemptions

If more than four dependents, see page 19.

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse

c Dependents:

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ If qualifying child for child tax credit (see page 19)

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you

• did not live with you due to divorce or separation (see page 20)

Dependents on 6c not entered above

Add numbers on lines above ▶

d Total number of exemptions claimed

## Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends (see page 23)

9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount (see page 25)

16a Pensions and annuities

16a

b Taxable amount (see page 25)

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount (see page 27)

21 Other income. List type and amount (see page 29)

22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶

## Adjusted Gross Income

23 Archer MSA deduction. Attach Form 8853

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 One-half of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction (see page 30)

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction (see page 31)

33 Student loan interest deduction (see page 33)

34 Jury duty pay you gave to your employer

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

**Tax and Credits****Standard Deduction for—**

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36.

• All others:

Single or Married filing separately, \$5,150

Married filing jointly or Qualifying widow(er), \$10,300

Head of household, \$7,550

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1942, <input type="checkbox"/> <b>Blind.</b> <b>Total boxes</b> <input type="checkbox"/> if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1942, <input type="checkbox"/> <b>Blind.</b> <b>checked</b> <b>39a</b> <input type="checkbox"/>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	If line 38 is over \$112,875, or you provided housing to a person displaced by Hurricane Katrina, see page 37. Otherwise, multiply \$3,300 by the total number of exemptions claimed on line 6d	<b>42</b>	
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	
<b>44</b>	<b>Tax</b> (see page 37). Check if any tax is from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972	<b>44</b>	
<b>45</b>	<b>Alternative minimum tax</b> (see page 39). Attach Form 6251	<b>45</b>	
<b>46</b>	Add lines 44 and 45	<b>46</b>	
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	
<b>49</b>	Credit for the elderly or the disabled. Attach Schedule R	<b>49</b>	
<b>50</b>	Education credits. Attach Form 8863	<b>50</b>	
<b>51</b>	Retirement savings contributions credit. Attach Form 8880	<b>51</b>	
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	
<b>53</b>	Child tax credit (see page XX). Attach Form 8901 if required	<b>53</b>	
<b>54</b>	Credits from: <b>a</b> <input type="checkbox"/> Form 8396 <b>b</b> <input type="checkbox"/> Form 8839 <b>c</b> <input type="checkbox"/> Form 8859	<b>54</b>	
<b>55</b>	Other credits: <b>a</b> <input type="checkbox"/> Form 3800 <b>b</b> <input type="checkbox"/> Form 8801 <b>c</b> <input type="checkbox"/> Form	<b>55</b>	
<b>56</b>	Add lines 47 through 55. These are your <b>total credits</b>	<b>56</b>	
<b>57</b>	Subtract line 56 from line 46. If line 56 is more than line 46, enter -0-	<b>57</b>	
<b>58</b>	Self-employment tax. Attach Schedule SE	<b>58</b>	
<b>59</b>	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	<b>59</b>	
<b>60</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>60</b>	
<b>61</b>	Advance earned income credit payments from Form(s) W-2, box 9	<b>61</b>	
<b>62</b>	Household employment taxes. Attach Schedule H	<b>62</b>	
<b>63</b>	Add lines 57 through 62. This is your <b>total tax</b>	<b>63</b>	

**Other Taxes****Payments**

If you have a qualifying child, attach Schedule EIC.

<b>64</b>	Federal income tax withheld from Forms W-2 and 1099	<b>64</b>	
<b>65</b>	2006 estimated tax payments and amount applied from 2005 return	<b>65</b>	
<b>66a</b>	<b>Earned income credit (EIC)</b>	<b>66a</b>	
<b>b</b>	Nontaxable combat pay election <b>66b</b>		
<b>67</b>	Excess social security and tier 1 RRTA tax withheld (see page 59)	<b>67</b>	
<b>68</b>	Additional child tax credit. Attach Form 8812	<b>68</b>	
<b>69</b>	Amount paid with request for extension to file (see page 59)	<b>69</b>	
<b>70</b>	Payments from: <b>a</b> <input type="checkbox"/> Form 2439 <b>b</b> <input type="checkbox"/> Form 4136 <b>c</b> <input type="checkbox"/> Form 8885	<b>70</b>	
<b>71</b>	Credit for federal telephone excise tax paid. Attach Form 8913 if required	<b>71</b>	
<b>72</b>	Add lines 64, 65, 66a, and 67 through 71. These are your <b>total payments</b>	<b>72</b>	

**Refund**

Direct deposit? See page 59 and fill in 74b, 74c, and 74d, or Form 8888.

<b>73</b>	If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	
<b>b</b>	Routing number <input type="text"/>	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number <input type="text"/>		
<b>75</b>	Amount of line 73 you want <b>applied to your 2007 estimated tax</b>	<b>75</b>	

**Amount You Owe**

<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 63. For details on how to pay, see page 60	<b>76</b>	
<b>77</b>	Estimated tax penalty (see page 60)	<b>77</b>	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 61)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name <input type="text"/>	Phone no. <input type="text"/> ( <input type="text"/> ) <input type="text"/>	Personal identification number (PIN) <input type="text"/>
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**Sign Here**

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature <input type="text"/>	Date <input type="text"/>	Your occupation <input type="text"/>	Daytime phone number ( <input type="text"/> ) <input type="text"/>
Spouse's signature. If a joint return, <b>both</b> must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>	<input type="text"/>

**Paid Preparer's Use Only**

Preparer's signature <input type="text"/>	Date <input type="text"/>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <input type="text"/>
Firm's name (or yours if self-employed), address, and ZIP code <input type="text"/>	EIN <input type="text"/>	Phone no. ( <input type="text"/> ) <input type="text"/>	



**SCHEDULES A&B**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Schedule A—Itemized Deductions**

(Schedule B is on back)

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedules A&B (Form 1040).**

OMB No. 1545-0074

**2006**

Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.			
<b>1</b>	Medical and dental expenses (see page A-2)	<b>1</b>		
<b>2</b>	Enter amount from Form 1040, line 38	<b>2</b>		
<b>3</b>	Multiply line 2 by 7.5% (.075)	<b>3</b>		
<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<b>4</b>		
<b>Taxes You Paid</b>				
<b>5</b>	State and local income taxes	<b>5</b>		
<b>6</b>	Real estate taxes (see page A-5)	<b>6</b>		
<b>7</b>	Personal property taxes	<b>7</b>		
<b>8</b>	Other taxes. List type and amount ▶	<b>8</b>		
<b>9</b>	Add lines 5 through 8	<b>9</b>		
<b>Interest You Paid</b>				
<b>10</b>	Home mortgage interest and points reported to you on Form 1098	<b>10</b>		
<b>11</b>	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶	<b>11</b>		
<b>Note.</b> Personal interest is not deductible.		<b>12</b>		
<b>12</b>	Points not reported to you on Form 1098. See page A-6 for special rules	<b>12</b>		
<b>13</b>	Investment interest. Attach Form 4952 if required. (See page A-6.)	<b>13</b>		
<b>14</b>	Add lines 10 through 13	<b>14</b>		
<b>Gifts to Charity</b>				
<b>15</b>	Gifts by cash or check. If you made any gift of \$250 or more, see page A-7	<b>15</b>		
<b>16</b>	Other than by cash or check. If any gift of \$250 or more, see page A-7. You <b>must</b> attach Form 8283 if over \$500	<b>16</b>		
<b>17</b>	Carryover from prior year	<b>17</b>		
<b>18</b>	Add lines 15 through 17	<b>18</b>		
<b>Casualty and Theft Losses</b>				
<b>19</b>	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)	<b>19</b>		
<b>Job Expenses and Certain Miscellaneous Deductions</b>				
<b>20</b>	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ▶	<b>20</b>		
<b>21</b>	Tax preparation fees	<b>21</b>		
<b>22</b>	Other expenses—investment, safe deposit box, etc. List type and amount ▶	<b>22</b>		
<b>23</b>	Add lines 20 through 22	<b>23</b>		
<b>24</b>	Enter amount from Form 1040, line 38	<b>24</b>		
<b>25</b>	Multiply line 24 by 2% (.02)	<b>25</b>		
<b>26</b>	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-	<b>26</b>		
<b>Other Miscellaneous Deductions</b>				
<b>27</b>	Other—from list on page A-9. List type and amount ▶	<b>27</b>		
<b>Total Itemized Deductions</b>				
<b>28</b>	Is Form 1040, line 38, over \$150,500 (over \$75,250 if married filing separately)? <input type="checkbox"/> <b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> <b>Yes.</b> Your deduction may be limited. See page A-9 for the amount to enter.	<b>28</b>		
<b>29</b>	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>			

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 2006

NOTE: ((\*\*\*\*)) = Indicates confidential and/or proprietary information.

# Child and Dependent Care Expenses

OMB No. 1545-0074

**2006**  
Attachment  
Sequence No. **21**

▶ Attach to Form 1040 or Form 1040NR.

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number

**Before you begin:** You need to understand the following terms. See **Definitions** on page 1 of the instructions.

- **Dependent Care Benefits**
- **Qualifying Person(s)**
- **Qualified Expenses**

**Part I** **Persons or Organizations Who Provided the Care—You must complete this part.**  
(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive  
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 62, or Form 1040NR, line 57.

**Part II** **Credit for Child and Dependent Care Expenses**

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2006 for the person listed in column (a)
First	Last		

**3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 33

**4** Enter your **earned income**. See instructions

**5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4

**6** Enter the **smallest** of line 3, 4, or 5

**7** Enter the amount from Form 1040, line 38, or Form 1040NR, line 36

**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

**9** Multiply line 6 by the decimal amount on line 8. If you paid 2005 expenses in 2006, see the instructions

**10** Enter the amount from Form 1040, line 46, minus any amount on Form 1040, line 47, or Form 1040NR, line 43, minus any amount on Form 1040NR, line 44

**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48, or Form 1040NR, line 45

**For Paperwork Reduction Act Notice, see page 4 of the instructions.**

Cat. No. 11862M

Form **2441** (2006)

NOTE: ((\*\*\*\*)) = Indicates confidential and/or proprietary information.

# 2006 California Volunteer Manual

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Form 540A

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## FORM 540A, PROBLEM 2 DATA SHEET

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Form 1040A has been completed for the following client. You must now complete a Form 540A. Below is information needed to complete the state return.

### Client's Information:

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Name:..... Wanda W. White – ((\*\*\*\*))  
Birth Date – 05/12/1942  
Address:..... 8887 Willow Way  
Wilton, CA 95693  
Phone #:..... (916) 261-0101  
Filing Status: ..... Single  
Dependents:..... None

### Additional Information


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1. Wanda is 64 years old.
2. Attached you will find a Form W-2 for wages where Wanda worked at a local department store.
3. Wanda also received income from her retirement account.
4. The interest shown on Wanda's federal return (\$2,056) is from savings accounts.
5. Wanda is taking the standard deduction on both her federal and state returns.
6. Wanda does not qualify for the nonrefundable renter's credit.

# 2006 California Volunteer Manual

Form 540A

## FORM 540A, PROBLEM 2 W-2 INFORMATION FOR WANDA W. WHITE

a Control number	22222	Void <input type="checkbox"/>	For Official Use Only OMB No. 1545-0008		Visit the IRS website at <a href="http://www.irs.gov">www.irs.gov</a>	
b Employer identification number ((****))			1 Wages, tips, other compensation <b>6,347.05</b>	2 Federal income tax withheld <b>370.74</b>		
c Employer's name, address, and ZIP code  <b>Wally World 12798 White Walk Way Wilton, CA 95693</b>			3 Social security wages <b>6,347.05</b>	4 Social security tax withheld <b>393.52</b>		
			5 Medicare wages and tips <b>6,347.05</b>	6 Medicare tax withheld <b>92.03</b>		
			7 Social security tips	8 Allocated tips		
d Employee's social security number ((****))			9 Advance EIC payment		10 Dependent care benefits	
e Employee's name (first, middle initial, last) <b>Wanda W. White 8887 Willow Way Wilton, CA 95693</b>			11 Nonqualified plans		12 Benefits included in box 1	
			13 Statutory Employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
			14 Other		12c	
					12d	
f Employee's address and ZIP code						
15 State	Employer's state I.D. no. <b>CA</b>   ((****))	16 State wages, tips, etc. <b>6,347.05</b>	17 State income tax <b>5.67</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
	<b>CA</b>   <b>SDI</b>		<b>16.39</b>			

**Form W-2 Wage and Tax Statement 2006**

Department of the Treasury- Internal Revenue Service  
For Privacy Act and Paperwork Reduction  
Act Notice, see separate instructions

**Copy A For Social Security Administration** – Send this entire  
Page with Form W-3 to the Social Security Administration;  
Photocopies are **Not** acceptable.

# 2006 California Volunteer Manual

Form 540A

## FORM 540A, PROBLEM 2 1099 R INFORMATION FOR WANDA W. WHITE

<b>9898</b> <input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-0119		<b>Distributions From Pension s, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.</b>  <b>Copy A For Internal Revenue Service</b>
<b>PAYER'S name, street address, city state, and ZIP code</b>  Waterfront Inc. 836 Capital Way Wilton, CA 95693		<b>1 Gross distribution</b> \$ <b>16,096.00</b>	<b>2006</b>  Form <b>1099R</b>	
		<b>2a Taxable amount</b> \$ <b>16,096.00</b>		
<b>PAYER'S Federal identification Number</b> ((****))		<b>RECIPIENT'S identification Number</b> ((****))	<b>2b Taxable amount not determined</b> <input type="checkbox"/>	<b>Total distribution</b> <input type="checkbox"/>
<b>PAYER'S Federal identification Number</b> ((****))		<b>RECIPIENT'S identification Number</b> ((****))	<b>3 Capital gain (included in box 2a)</b> <input type="checkbox"/>	<b>4 Federal income tax withheld</b> <b>1,609.04</b>
<b>RECIPIENT'S name</b> Wanda W. White		<b>5 Employee contributions or insurance premiums</b>	<b>6 Net unrealized appreciation in employer's securities</b>	
<b>Street address (including apt. no.)</b> 8887 Willow Way		<b>7 Distribution code</b>	<b>8 Other</b> \$	%
<b>City, state, and ZIP code</b> Wilton, CA 95693		<b>9 Your percentage of total distribution</b>	<b>9b Total employee contributions</b>	
<b>Account number (optional)</b> ((****))		<b>10 State tax withheld</b> \$ <b>289.00</b>	<b>11 State/Payer's state no.</b> CA/806-947425	<b>12 State distribution</b> \$ <b>16,096.00</b>
		<b>13 Local tax withheld</b> \$	<b>14 Name of locality</b>	<b>15 Local distribution</b> \$

Form **1099**

Cat No.

Department of the Treasury- Internal Revenue

Do NOT Cut or Separate forms on This Page